

## Sub-recipient Monitoring

Any town that receives \$500,000 or more in federal funding has to undergo an audit. Along with these towns FEMA is going to select 5 small projects, 5 medium projects, and 5 large projects at random and those towns will undergo audits.

The Agency of Transportation is going around and meeting with all towns to make sure their finances meet compliance in case your town is randomly selected. After this meeting you as the applicant will receive a letter indicating our findings and we will make any recommendations to help your town/agency in the event it is selected for an audit.

**Applicant Name \***

**How did you first find out about/apply for the grant money? \***Who was responsible for this process? Were there any complications?

**Do you have a copy of your grant agreement(s)? \***

**In terms of your financial filing system, how do you manage your incoming grant money? \***

**Did you set up a separate fund or account for disaster money? \***

**Do you use a separate line item in your general ledger? \***

**Tell me about your vendors. How did you select your vendors? Did you use a bidding process? \***Emergency: no bid needed; Under \$500: no bid needed; Over \$500: need 3 bids; Over \$2,500: must be an advertised bid

**Bid Type \***

- ☐ Simplified Bid
- ☐ Formal Bid
- ☐ n/a

Do you make sure your vendors are registered with the state? \*

Do you have a copy of the Secretary of State Document and the debarment list? \*

Did your vendors submit time sheets or were they under contract? Did you make sure you were in compliance with Davis-Bacon wages? \*

Are time sheets collected weekly? \*

Are wages equal or higher than federal standard? \*This usually isn't a problem in Vermont because we have unions and they would make it known quickly if they were not paid fair wages

Do you make copies of invoices and the cancelled checks used to pay these invoices or bank statements? \*

Are 5-10 invoices matched to their corresponding checks? \*List invoice and matched checks. It may be recommended that you separate invoices and checks by vendor, creating a binder with labeled tabs or having separate defined folders.

Does your town use a cash or accrual basis? \*

- ☐ cash
- ☐ accrual
- ☐ n/a
- ☐ Other:

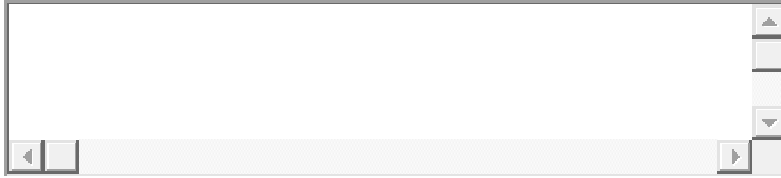
Are you informed of A-133 audit requirements? \*

How do you handle drawdown payments? How do you keep track of the various drawdown, etc.? \*

What system do you use to approve invoice payment? Do you use a warrant system? \*Explain chain of command, how many people see and approve the payments and in what order?

Is your town insured? \*

**Are you insured with Leagues of Cities and Towns? \***Provide proof of insurance or certificate of liability

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**Were there any issues in the procurement process since the storm? \***

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**Are there any issues or concerns you have? \***How was dealing with FEMA? Any trouble receiving the funding? etc.

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**Are sub-recipients assisting the agency in meeting 25% match requirement- 12% match?**

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**Is there a PA project cost allowable certification sheet?**

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**Have revised procedures been used on SF-425 reporting?**

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